

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
BlockFi, Inc., <i>et al.</i> , ¹)	
)	Case No. 22-19361 (MBK)
Debtors.)	
)	(Jointly Administered)

**SECOND MONTHLY FEE STATEMENT OF DELOITTE TAX LLP AS TAX
SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
THE PERIOD FROM APRIL 1, 2023 THROUGH APRIL 30, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Effective as of March 1, 2023 and April 1, 2023, respectively</i>
Period for which Compensation and Reimbursement is Sought:	April 1, 2023 through April 30, 2023
 Total Amount of Fees Requested:	 \$ 19,662.00
Less: 20% Holdback	\$ (3,932.40)
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$ 15,729.60
Amount of Expense Reimbursement Sought	\$ -
 Total Amount of Fees and Expense:	 <u><u>\$ 15,729.60</u></u>

This is an: X Monthly Interim Final Application

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

Deloitte Tax LLP (“Deloitte Tax”) hereby submits this second monthly fee statement (the “Second Monthly Statement”) for allowance of compensation for services rendered as tax services providers to the Debtors for the period from April 1, 2023, through April 30, 2023, pursuant to the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the “Interim Compensation Order”).

WHEREFORE, Deloitte Tax respectfully requests payment in the amount of \$15,729.60 (80% of \$19,662.00) as compensation sought for actual and necessary services rendered, together with expenses of \$0.00, for a total requested payment of \$15,729.60, in accordance with the terms of the Interim Compensation Order.

Date: July 24, 2023
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof
Kenneth Schulhof
Partner
30 Rockefeller Plaza
New York, NY 10112
Telephone: 212.436.5370
Facsimile: 212.653.5254

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of April 1, 2023 through April 30, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Gardyn, Jordon	Senior Manager	\$1,020.00	2.8	\$2,856.00
Professional Subtotal:			4.1	\$4,364.00

Professional	Level	Rate	Hours	Fees
<i>Section 382 Services</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	1.1	\$1,276.00
Professional Subtotal:			1.1	\$1,276.00

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Gibian, Craig	Partner/Principal	4.0	
Schulhof, Ken	Partner/Principal	16.8	
Gardyn, Jordon	Senior Manager	19.3	
Lang, Mary Jo	Senior Manager	7.9	
Lee, Sarah	Senior Manager	4.8	
Polster, Andrew	Manager	33.3	
Jurado, Edgar	Senior Consultant	0.4	
Wojtas, Mike	Senior Consultant	1.8	
Dizon, Sharon	Consultant	0.4	
Fan, Andy	Consultant	43.1	
Meng, Zhaoyu	Consultant	8.4	
Professional Subtotal:			\$0.00

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Gibian, Craig	Partner/Principal	\$1,160.00	3.2	\$3,712.00
Schulhof, Ken	Partner/Principal	\$1,160.00	1.4	\$1,624.00
Tasso, Nathan	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Gardyn, Jordon	Senior Manager	\$1,020.00	1.9	\$1,938.00
Lang, Mary Jo	Senior Manager	\$1,020.00	4.0	\$4,080.00
Professional Subtotal:			12.8	\$14,022.00
Total			158.2	\$19,662.00

Blended Hourly Rate: \$124.29

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of April 1, 2023 through April 30, 2023

Categories	Hours	Fees
Firm Retention	4.1	\$4,364.00
Section 382 Services	1.1	\$1,276.00
Tax Compliance Services	140.2	\$0.00
Tax Restructuring Services	12.8	\$14,022.00
Fees Category Subtotal :	158.2	\$19,662.00

EXHIBIT A

Professional Fees for the Period from
April 1, 2023 through April 30, 2023

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
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Firm Retention

04/03/2023

Gardyn, Jordon	Call with H. Powers (BlockFi) to discuss comments provided on the tax return compliance and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with M. Rothchild (Deloitte) to discuss change requested by BlockFi Legal to the Deloitte general business terms in our tax return compliance engagement letter.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Review comments provided by H. Powers (BlockFi) on draft engagement letters shared to assess for approval.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Review draft engagement letter comments provided by H. Powers (BlockFi) to share with J. Gardyn (Deloitte) to incorporate.	\$1,160.00	0.8	\$928.00

04/05/2023

Gardyn, Jordon	Email R. Young (Deloitte) regarding approval for requested changes to the Deloitte general business terms in the 2022 and 2021 amended returns and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	1.1	\$1,122.00
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04/10/2023

Gardyn, Jordon	Email BlockFi engagement team members to check on connections with any of the listed trustees or bankruptcy Judges providing over the Chapter 11 proceedings.	\$1,020.00	0.8	\$816.00
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Subtotal for Firm Retention:			4.1	\$4,364.00
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Section 382 Services

04/05/2023

Schulhof, Ken	Review IRC Section 382 (net operating loss carryforward rules) information request list to identify support.	\$1,160.00	1.1	\$1,276.00
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Subtotal for Section 382 Services:			1.1	\$1,276.00
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BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Fan, Andy	Email M. Wojtas (Deloitte) regarding tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Trading and Lending LLC Alabama extension form in Corptax.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Trading and Lending LLC California extension form in Corptax.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Discuss with Z. Meng (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Discuss with J. Gardyn (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00
Polster, Andrew	Update assignments in BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for extensions preparation.	\$0.00	0.8	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for buffer on extension payment for safe harbor.	\$0.00	1.2	\$0.00
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Arizona.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subs extension forms for Wisconsin.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama (Privilege Tax).	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Florida.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New York.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Oregon.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Montana.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for District of Columbia.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Hawaii.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Idaho.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for South Carolina.	\$0.00	0.2	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Michigan.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Minnesota.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Maine.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Massachusetts.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Iowa.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Louisiana.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Maryland.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Texas.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Jersey.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Mexico.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for North Carolina.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for Oklahoma.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Rhode Island.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Utah.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Vermont.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Connecticut.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for California.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Kentucky.	\$0.00	0.3	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for 2022 extension filing methods.	\$0.00	0.5	\$0.00
Polster, Andrew	Email BlockFi regarding new rule effective for Louisiana's tax year 2022 extensions no longer being required to file without payment.	\$0.00	0.1	\$0.00
Polster, Andrew	Check prior year filing methods in Corptax for tax year 2021 extensions.	\$0.00	0.9	\$0.00
Schulhof, Ken	Review 2021 financial statement support initially provided to identify methods of reporting on the amended 2021 return.	\$0.00	0.8	\$0.00
04/05/2023				
Fan, Andy	Upload California extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.7	\$0.00
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Alabama (Privilege Tax) extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Florida extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Maryland extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00
Fan, Andy	Upload North Carolina extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Fan, Andy	Upload Oklahoma extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload South Carolina extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.6	\$0.00
Fan, Andy	Upload Wisconsin extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload California extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Arizona extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload New Jersey extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Iowa extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Louisiana extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Oregon extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Rhode Island extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Utah extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Vermont extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload New York City extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Connecticut extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Montana extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Fan, Andy	Upload District of Columbia extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Texas, Hawaii, Idaho, Kentucky, Maine, Massachusetts, Michigan, Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.5	\$0.00
04/06/2023				
Fan, Andy	Prepare New York State - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.7	\$0.00
Fan, Andy	Prepare New York - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.8	\$0.00
Gibian, Craig	Discussion with M. Lang, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Discussion with C. Gibian, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review financial statements in connection with IRC section 475 mark to market election analysis.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/06/2023				
Meng, Zhaoyu	Roll over prior year financial information including mark to market adjustments and deferred income on financial statement workpaper.	\$0.00	3.0	\$0.00
04/07/2023				
Polster, Andrew	Create return obligation in corporate tax for all state filings.	\$0.00	1.7	\$0.00
Polster, Andrew	Update banking information in Corptax to process extension payments with e-filed extension.	\$0.00	0.5	\$0.00
Polster, Andrew	Create e-file groups in Corptax for state filings that are able to be e-filed.	\$0.00	1.3	\$0.00
Polster, Andrew	Create folders in corporate tax for tax year 2022 filings.	\$0.00	0.6	\$0.00
Polster, Andrew	Clear diagnostics in e-file packages for extensions.	\$0.00	0.9	\$0.00
04/10/2023				
Fan, Andy	Clear comments on PDF for Arizona federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments on PDF for Oklahoma federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for South Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Louisiana into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for Maryland into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for North Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for Maryland federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Fan, Andy	Clear comments on PDF for California federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Alabama (Privilege Tax) into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for Oklahoma into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for North Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Go through summary financial statements of BlockFi updated for 2021 to create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments for Michigan federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Email A. Polster (Deloitte) regarding work allocation, review notes and e-file process for the 2022 state tax return extensions.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments for Massachusetts federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Clear comments on PDF for Alabama (Privilege Tax) federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Louisiana federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financial statements in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Polster, Andrew	Review to update BlockFi Inc. and subsidiaries tax year 2022 extensions workpaper for states that follow federal extensions to confirm filing list.	\$0.00	1.2	\$0.00
Polster, Andrew	Update tracker for states that allow e-file based on Corptax software.	\$0.00	0.9	\$0.00
Polster, Andrew	Finalize BlockFi Inc. and subsidiaries tax year 2022 extension workpaper for estimated payment amounts based on updated franchise tax calculation, prior year overpayments, tax year 2022 calculations, and safe harbor buffer.	\$0.00	1.4	\$0.00
Polster, Andrew	Review e-file rules for states that have tax year 2022 filing obligations in Corptax.	\$0.00	0.5	\$0.00
04/11/2023				
Fan, Andy	Upload to federal extensions for South Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for Connecticut into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for District of Columbia into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Upload federal extensions for Idaho into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00
Fan, Andy	Upload federal extensions for Kentucky into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00
Fan, Andy	Clear e-file issues for California for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Connecticut for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Maryland for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Fan, Andy	Clear e-file issues for North Carolina for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Upload federal extensions for Massachusetts into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload federal extensions for Michigan into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Discussion with A. Polster (Deloitte) regarding work allocation, review notes, and e-file process for the 2022 state tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Clear e-file issues for Massachusetts for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Arizona for BlockFi Inc. entity federal extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to federal extensions for Arizona into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for California into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Polster, Andrew	Discussion with A. Fang (Deloitte) regarding Corptax software, return preparation, assignments, and e-file package creation.	\$0.00	0.7	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York City.	\$0.00	0.3	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Jersey.	\$0.00	0.3	\$0.00
Polster, Andrew	Update assignment in BlockFi Inc. and subsidiaries tax year 2022 extension tracker based on team availability.	\$0.00	0.4	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York.	\$0.00	0.3	\$0.00
04/12/2023				
Fan, Andy	Prepare BlockFi extension transmittal letters.	\$0.00	1.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Oregon.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Re-print all tax year 2022 state extensions from Corptax for BlockFi Inc. and subsidiaries to make adjustment for address change.	\$0.00	1.8	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New Jersey extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Wisconsin extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Vermont extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York City extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Montana.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Mexico.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages created by A. Fang (Deloitte) for tax year 2022 Florida extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Rhode Island.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Texas.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Utah.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Connecticut extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 District Of Columbia extension in Corptax.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Maryland extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 North Carolina extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Arizona extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Vermont.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Wisconsin.	\$0.00	0.2	\$0.00
04/13/2023				
Polster, Andrew	Clear diagnostic issues on e-file packages for tax year 2022 extensions.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Kentucky extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Massachusetts extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Finalize tax year 2022 extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Polster, Andrew	Create tax year 2022 extension zip file Including all state and federal extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.1	\$0.00
Polster, Andrew	Draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) delivering extensions to BlockFi for review.	\$0.00	0.2	\$0.00
04/14/2023				
Fan, Andy	Record responses of those on the BlockFi engagement team to see if they had a relationship with bankruptcy judge and trustee.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/14/2023				
Gardyn, Jordon	Review federal and various state extension requests for BlockFi Inc. and subsidiaries 2022 tax return obligations.	\$0.00	2.6	\$0.00
Gardyn, Jordon	Review the adjustments made to the 2021 book financial statements after the filing of the original 2021 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with H. Powers (BlockFi) discussing open information request lists for 2022 tax return compliance and IRC Section 382 (net operating loss carryforward rules) study.	\$0.00	0.7	\$0.00
Jurado, Edgar	Create e-file request using Deloitte EMG technology, in order to e-file to the IRS, to extend Blockfi Bitcoin Trust (1041) to deliver to BlockFi.	\$0.00	0.4	\$0.00
Polster, Andrew	Review extensible markup language report and e-file packages for tax year 2022 State extensions.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up transmission emails in Corptax to monitor and track acceptance/rejection of state/Federal extensions from Corptax.	\$0.00	0.7	\$0.00
Polster, Andrew	Review tax year 2022 State extensions within Corptax to prepare to transmit to state.	\$0.00	1.2	\$0.00
Schulhof, Ken	Review 2022 tax return extension package shared by J. Gardyn, A. Polster, M. Wojtas (Deloitte) prior to sharing with H. Powers (BlockFi).	\$0.00	1.3	\$0.00
Schulhof, Ken	Debrief with J. Gardyn (Deloitte) on his discussion with H. Powers (BlockFi) on information request lists.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review originally filed 2021 federal return to understand changes to taxable income to capture in amended returns.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/16/2023				
Dizon, Sharon	Monitor e-filing status to pull acceptance in CCH (access electronic filing status system) regarding Blockfi Bitcoin Trust.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear e-file diagnostic issue on New York State extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear e-file diagnostic issue on New York City extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Requalify e-file packages for State returns after date changed in software.	\$0.00	0.9	\$0.00
Polster, Andrew	Update state return e-file packages for revised payment date.	\$0.00	1.3	\$0.00
04/17/2023				
Fan, Andy	Draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Continue to draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with S. Lee, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Lee, Sarah	Call with K. Schulhof (Deloitte) to discuss transition onto the project to assist on day to day BlockFi project activities.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Polster, Andrew	Review Federal extensible markup language report and attachment before transmitting in Corptax.	\$0.00	0.9	\$0.00
Polster, Andrew	Transmit State and Federal packages for tax year 2022 for e-filed extensions.	\$0.00	1.1	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with K. Schulhof, J. Gardyn, S. Lee, M. Wojtas (all Deloitte) to catch up on status and explain to team the adjustments from originally filed 2021 return for reasons to amend.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) on fluctuation in the BlockFi Balance Sheet and Income Statement between filed 2021 returns and updated financial statements.	\$0.00	0.8	\$0.00
04/18/2023				
Gardyn, Jordon	Review adjustment recorded for tax returns on 2021 to assist with preparation of the 2022 federal tax return preparation.	\$0.00	0.9	\$0.00
Gibian, Craig	Prepare memorandum regarding calculation of taxable income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2021 taxable income summary.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. Wojtas, A. Polster, J. Gardyn (Deloitte), H. Powers and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review 2022 support to identify the items on the balance sheet that potentially need to be adjusted for tax return purposes.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/18/2023				
Schulhof, Ken	Analyze tax adjustments required on the 2021 returns and whether there is additional support to be requested.	\$0.00	0.7	\$0.00
04/19/2023				
Fan, Andy	Draft poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have a relationship with any of the listed Trustees in the BlockFi bankruptcy proceedings.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have, or had, any type of digital asset deposit relationship with BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Summarize results of the poll answers for emails sent out to the BlockFi Deloitte Tax engagement team and sent results to J. Gardyn (Deloitte).	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise memorandum discussing BlockFi Inc. 2021 taxable income calculation.	\$0.00	2.0	\$0.00
Polster, Andrew	Print acceptance emails generated from Corptax to PDF to send to BlockFi side including H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) as proof of submission.	\$0.00	0.4	\$0.00
Polster, Andrew	Gather extensible markup language files related to tax year 2022 e-filed extensions to convert to PDF to document State acceptance.	\$0.00	0.6	\$0.00
04/20/2023				
Gardyn, Jordon	Call with M. Wojtas (Deloitte), H. Powers (BlockFi) and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Lee, Sarah	Call with J. Gardyn, M. Wojtas (Deloitte) to discuss the 2021 amended return calculations.	\$0.00	0.5	\$0.00
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn (Deloitte) status of 2022 extensions/2022 workpapers for BlockFi Inc.	\$0.00	0.5	\$0.00
Lee, Sarah	Review the 2021 amended return calculation schedule of BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Compile acknowledgment package to draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00
Polster, Andrew	Email H. Powers (BlockFi) documenting proof of e-file for state and federal extensions.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review balance sheet and income statement provided by S. Bailey (BlockFi) for 2022 tax return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte), H. Powers (BlockFi), S. Bailey (BlockFi) to discuss information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
04/21/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review financials to revise summary memorandum of BlockFi Inc. 2021 taxable income calculation.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Gardyn, Jordon	Prepare consolidated information request list for IRC section 382 (net operating loss carryforward rules) and 2022 tax return request lists with updated information received vs what is outstanding to share with B. Mathews, S. Bailey, R. Loban (BlockFi).	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the 2022 tax return support received to sent question to B. Mathews, S. Bailey (BlockFi) regarding method of accounting being used in 2022 support received.	\$0.00	1.1	\$0.00
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to review and walk through 2022 taxable income line item support provided by company received to date.	\$0.00	1.6	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with S. Lee, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Schulhof, Ken	Review BlockFi financial statement support provided for 2022 to gain an understanding of the method of accounting utilized by BlockFi.	\$0.00	0.8	\$0.00
Wojtas, Mike	Compile revised information request to include additional detail for BlockFi 2022 compliance state and federal returns.	\$0.00	0.5	\$0.00
04/25/2023				
Gardyn, Jordon	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), S. Lee, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the fluctuation between accounts in the BlockFi financial statements provided for 2022 as compared to 2021.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update the 2022 tax return and IRC section 382 (net operating loss carryforward rules) study information request list for details provided by B. Mathews, S. Bailey (BlockFi) and shared updated request list with A. Sexton (Kirkland and Ellis).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Summarize adjustments to the 2021 return as a result of the updated financials provided.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Provide instruction to M. Wojtas (Deloitte) regarding 2021 subsidiaries trail balances and Deloitte prepared tax summary to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/25/2023				
Schulhof, Ken	Review updated information request list for 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study for the current status of outstanding information requested.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review the fluctuations of the balance sheet accounts between 2021 and 2022.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, S. Lee, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the investment roll forward support for the activity of the investments held by BlockFi from 2020 to 2021.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, S. Lee, K. Schulhof (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
04/26/2023				
Gardyn, Jordon	Review comparison of 2022 and 2021 financial statements to update the information request list and share additional questions/open items with S. Bailey, B. Mathews (BlockFi).	\$0.00	0.8	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2022 for BlockFi.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials as compared to 2021 financials and tax reporting.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Compile BlockFi Inc. and subsidiaries 2022 trail balances to aid in the preparation of 2022 tax return workpapers.	\$0.00	2.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/26/2023				
Schulhof, Ken	Review fluctuations, document questions to be sent to S. Bailey, B. Mathews (BlockFi) on the 2022 financials with J. Gardyn (Deloitte).	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, C. Gibian, A. Turenshine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$0.00	0.5	\$0.00
04/27/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review workpapers on a mark-to-market approach for 2022 to try and prove out a deferred roll forward as a result of the change in accounting method for tax purposes to mark-to-market.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Review support provided by B. Mathews (BlockFi) to understand what investments remain at the end of the year 2022 to assess what needs to come out of the fair value mark for tax purposes.	\$0.00	1.3	\$0.00
Meng, Zhaoyu	Prepare a comparative summary of the 2021 and 2022 balance sheet and income statement to measure the change over different reporting periods.	\$0.00	2.5	\$0.00
Schulhof, Ken	Review profit & loss for potential investments on the 2022 financials to assess tax treatment for 2022.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review schedule of the investment roll forward for the ownership stakes for investment held by BlockFi, and various other strategic investments provided.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review amended return summary provided by J. Gardyn (Deloitte) to understand the various changes to the profit and loss.	\$0.00	1.1	\$0.00
04/28/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Create book-to-tax comparison from 2021 filed return vs proposed amended return adjustments based on summary financial statements updated for 2021 received from BlockFi.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the 2022 financial support for the stock compensation adjustment provided by B. Mathews (BlockFi).	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

04/28/2023

Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
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Subtotal for Tax Compliance Services:			140.2	\$0.00
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Tax Restructuring Services

04/06/2023

Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.9	\$918.00
Tasso, Nathan	Discussion with C. Gibian, M. Lang (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$1,160.00	1.0	\$1,160.00

04/10/2023

Gardyn, Jordon	Call with C. Gibian, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00
Gibian, Craig	Draft internal memorandum regarding 2021 taxable income.	\$1,160.00	1.7	\$1,972.00
Gibian, Craig	Call with J. Gardyn, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.5	\$510.00
Lang, Mary Jo	Draft IRC section 475 mark to market election statement.	\$1,020.00	1.0	\$1,020.00
Lang, Mary Jo	Discussion with N. Tasso (Deloitte) on IRC section 475 mark to market election considerations.	\$1,020.00	0.3	\$306.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00
Tasso, Nathan	Discussion with M. Lang (Deloitte) on IRC section 475 mark to market election considerations.	\$1,160.00	0.3	\$348.00
04/14/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,160.00	0.4	\$464.00
04/20/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules for BlockFi Inc. 2021 taxable income calculation.	\$1,020.00	0.3	\$306.00
04/25/2023				
Turensine, Aaron	Discussion with D. Krozek (Deloitte) considerations for tax modeling.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/26/2023				
Gardyn, Jordon	Discussion with C. Gibian, K. Schulhof, A. Turenshtine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Discussion with J. Gardyn, K. Schulhof, A. Turenshtine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Discussion with J. Gardyn, C. Gibian, K. Schulhof, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00
Subtotal for Tax Restructuring Services:			12.8	\$14,022.00
Total			158.2	\$19,662.00

Recapitulation

Name	Rate	Hours	Fees
Gibian, Craig	\$1,160.00	3.2	\$3,712.00
Schulhof, Ken	\$1,160.00	3.8	\$4,408.00
Tasso, Nathan	\$1,160.00	1.3	\$1,508.00
Turenshtine, Aaron	\$1,160.00	1.0	\$1,160.00
Gardyn, Jordon	\$1,020.00	4.7	\$4,794.00
Lang, Mary Jo	\$1,020.00	4.0	\$4,080.00
Dizon, Sharon	\$0.00	0.4	\$0.00
Fan, Andy	\$0.00	43.1	\$0.00
Gardyn, Jordon	\$0.00	19.3	\$0.00
Gibian, Craig	\$0.00	4.0	\$0.00
Jurado, Edgar	\$0.00	0.4	\$0.00
Lang, Mary Jo	\$0.00	7.9	\$0.00
Lee, Sarah	\$0.00	4.8	\$0.00
Meng, Zhaoyu	\$0.00	8.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Recapitulation

Name	Rate	Hours	Fees
Polster, Andrew	\$0.00	33.3	\$0.00
Schulhof, Ken	\$0.00	16.8	\$0.00
Wojtas, Mike	\$0.00	1.8	\$0.00